

DD/S

57-1153

APR 4 1957

~~CONFIDENTIAL~~

MEMORANDUM FOR: Comptroller

SUBJECT: Support for Disbursements of Confidential Funds

REFERENCE: Memo dtd 14 February 1957 to Comptroller fr Chief,
Finance Division, same subject

1. As you will recall, a recent case brought to the attention of this Office a need for improving the control of disbursements, particularly regarding large payments made by Case Officers to subsidy projects.

2. In reference, the Chief, Finance Division suggested an additional paragraph to [REDACTED] which prescribed among other things a system for matching duplicate receipts with returned originals as verification of authenticity of the receipts and amounts of the related payment. I do not believe such a mandatory system is practical for Agency-wide application because of the diverse methods of effecting such payments. At the small Stations, internal control through matching receipts is not only burdensome but will probably not accomplish improved control. At many Class A Stations, disbursements for operational purposes are generally made by a Finance Officer in the form of working advances to Case Officers covering anticipated expenditures over a period of time. Except for very large payments which cannot be made from working advances, the Finance Officers may not be in a position to prepare the duplicate receipts. However, the principle of matching duplicate receipts is sound and should be encouraged wherever conditions exist to make it practicable.

3. There is attached a suggested redraft of reference submission which I offer for your consideration. If this is satisfactory, it should be processed as a change to [REDACTED] unless you feel it is more appropriate in another section of the Regulations or warrants a separate section devoted to "Receipts" or "Accountings".

(signed) H. Gates Lloyd

H. GATES LLOYD
Assistant Deputy Director
(Support)

Attachment:

Draft of Change to [REDACTED]

Distribution:

Original & 1 - Addressee

61- C/FD

3 - DD/S (Chrono, Subject, Reading)

SA-DD/S:WEB:ecb (1 April 1957)

DOC 4	REV DATE 14/03/80	BY 018991
ORIG COMP 30	OPI 38	TYPE 02
ORIG CLASS 5	PAGES 5	REV CLASS C
JUST 22	NEXT REV 2010	AUTH: HR 10-2

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